



Roland W. Burris

Comptroller  
State of Illinois

May 5, 1982

201 State House  
Springfield, Illinois 62706  
217/782-6000

PAYROLL BULLETIN  
(1-82)

To: All State Agencies, Departments, Offices, Boards, Commissions  
and Universities

Subject: Repeal of FICA Sick Pay Exclusion

Federal legislation has been signed into law (Public Law 97-123) which provides that payments made after January 1, 1982 for personal illness or accidental disability during the first six months the employee is off work are subject to Social Security taxes.

Therefore, as you were notified by Payroll Bulletin 10-81 (December 18, 1981) this office will not be honoring payroll vouchers on which are included deductions from gross income for sick pay. Please note that the elimination of the FICA sick pay exclusion does not affect your duty to maintain employee attendance records supporting FICA exclusions in calendar year 1981 for the prescribed 4½ year period.

Finally, for the purpose of determining wages subject to FICA withholdings, it is no longer necessary to differentiate sick pay payments for personal illness or accidental disability from sick pay payments for other legitimate purposes.

If you have any questions regarding this payroll bulletin, please contact Mr. Daniel Steven or Ms. Etta Minter. Mr. Steven and Ms. Minter may be reached at 217/782-4758.

Sincerely,

Larry D. Roth  
Director - State Accounting